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01/05/23

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Attachment 11

**SCHEDULE A-1
SEWER UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Sewer Plant in Service (Sch A-1a)	5,266,581	76,262	(2,071)	-	\$ 5,340,772
2	101.1	Sewer Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Sewer Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Sewer Plant In Service - Other					\$ -
5	103	Sewer Plant Held for Future Use					\$ -
6	104	Sewer Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Sewer Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Sewer Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 5,266,581	\$ 76,262	\$ (2,071)	\$ -	\$ 5,340,772

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account 101 - Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	2,669				\$ 2,669
3	303	Land					\$ -
4		Total non-depreciable plant	\$ 2,669	\$ -	\$ -	\$ -	\$ 2,669
5							
6		DEPRECIABLE PLANT					
7	304	Structures	55,251	27,217			\$ 82,468
8	307	Wells		22,484			\$ 22,484
9	311	Pumping Equipment	273,953	23,384			\$ 297,337
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant	3,200,000				\$ 3,200,000
12	330	Reservoirs, Tanks and Standpipes					\$ -
13	331	Sewer Mains	1,504,500				\$ 1,504,500
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment	218,635		(498)		\$ 218,137
18	340	Office Furniture and Equipment	11,573	3,177	(1,573)		\$ 13,177
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 5,263,912	\$ 76,262	\$ (2,071)	\$ -	\$ 5,338,103
21		Total sewer plant in service	\$ 5,266,581	\$ 76,262	\$ (2,071)	\$ -	\$ 5,340,772

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b Account 101.1 - Sewer Plant in Service - SDWBA/SRF N/A							
Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total sewer plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1c Account 101.2 - Sewer Plant in Service - Grant Funds N/A							
Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total sewer plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-2
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Accumulated Depreciation of Sewer Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Sewer Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Sewer Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Sewer Utility Property (f)
1	Balance in reserves at beginning of year	2,755,410				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	145,591				
4	(b) Charged to Account 403	16,863				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 162,454	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(2,071)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (2,071)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 2,915,793	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19	S/L					
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	N/A					
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27	N/A					
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized	X				